Please replace the paragraph beginning on line 9, page 1 with the following amended

paragraph:

A variety of non-prescription treatments have been developed to remove a corn or

a callus from the skin of a person. Corns and calluses are dead, hardened skin. As such

walking on one is the equivalent having a hard, thick coin underfoot, which would be very

painful. Many conventional treatments have several drawbacks. By way of example only,

one conventional treatment is sold under the brand name DR. SCHOLL'S Dr. Scholl's®

One Step Corn Removers. For example, such conventional treatments promote and

require the user to wear said device continuously for forty-eight (48) hours wherein

salicylic acid comes into contact with both the dead skin of the corn as well as the

healthy skin of the user. The salicylic acid indiscriminately burns all the skin it

comes into contact with. Obviously this is not desirable nor does it provide the

consumer with an effective, gentle and safe product that can be easily stored and

used as needed. The user is burning their skin while awake and active as well as

when they are asleep and inactive. A further drawback is such conventional

devices do not pre-treat or condition the corn or callus prior to application of the

salicylic acid. A further drawback is that such devices are continuous in their application

of acid and therefore cannot give the corn and or callus and more importantly the

affected healthy skin around said area an opportunity to heal until the entire treatment

has been administered, at which time the damage done to healthy skin may in fact be

considerable.

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Amdt. dated August 31, 2007

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Please replace the paragraph beginning on line 6, page 3 with the following amended paragraph:

The PM treatment system comprises a plurality of PM foam protective covers and a plurality of PM medicated non-woven patches impregnated 40% by weight of salicylic acid. In one embodiment, six (6) PM foam protective covers and six (6) PM medicated patches are provided in the box. The PM medicated patch and the PM foam protective covers each comprise an upper and a lower surface. The PM medicated patches comprises a slightly tacky salicylic acid medicated coating layer. The PM medicated patches comprise a MYLAR Mylar® polyester film backing strip engaged with one side of the slightly tacky salicylic acid medicated coating layer. In application, a plurality of PM medicated patches are disposed on a single MYLAR Mylar polyester film backing strip. This is carried in a single resealable package. Each of the PM foam protective covers comprise a foam film and an adhesive coating disposed on the lower surface of the foam film. Each of the PM foam protective covers comprise a MYLAR Mylar® polyester film backing strip engaged with the adhesive coating to thereby allow the foam film to be removed from the backing strip one at a time. In application, a plurality of PM foam protective covers are disposed on a single MYLAR Mylar polyester film backing strip. This is carried in a single resealable package.

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Please replace paragraph the paragraph beginning line 13, page 6 at with the following amended paragraph:

The PM treatment system 14 and 16 comprises a plurality of PM foam protective covers 42 and a plurality of PM medicated non-woven patches 40 impregnated 40% by weight of salicylic acid. In one embodiment, six (6) PM foam protective covers 42 and six (6) PM medicated patches 40 are provided in the box 12. The PM medicated patches 40 and PM foam protective covers 42 each comprise an upper surface 44 and a lower surface 46. The PM medicated patches 40 comprise a slightly tacky salicylic acid medicated coating layer. The PM medicated patches 40 comprise a MYLAR Mylar® polyester film backing strip 50 engaged with one side 46 of the slightly tacky salicylic acid medicated coating layer. In application, a plurality of PM medicated patches 40 are disposed on a single MYLAR -Mylar® polyester film backing strip 50. This is carried in a single resealable package 52. Each of the PM foam protective covers 42 comprise a foam film and an adhesive coating 48 disposed on the lower surface 46 of the foam film. The PM foam protective covers 42 comprise a MYLAR Mylar® polyester film backing strip 50 engaged with the adhesive coating 48 to thereby allow the foam film to be removed from the backing strip 50 one at a time. In application, a plurality of PM foam protective covers 42 are disposed on a single MYLAR Mylar® polyester film backing strip 50. This is carried in a single reseal-able package 54. The AM packages 38 and the first and second PM packages 52 and 54 are preferably made of different colors to facilitate use and recognition by the person. By way of example only, the AM

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packages 38 may be white and the first and second PM packages 52 and 54 may be brown and green, respectively.

Please replace the Abstract of the Disclosure with the following amended Abstract:

ABSTRACT OF THE DISCLOSURE

The present invention is a A kit for use by a person to apply a daily treatment of medication and therapy to remove a corn or callus from the person's skin while providing provides maximum comfort to the person and minimal damage to healthy skin. In one embodiment, the The kit comprises includes a box, an AM treatment system, and a PM treatment system for application at night. The AM treatment system comprises a plurality of AM foam bandages each having a medicated foam pad of hydrocolloid. The PM treatment system comprises includes a plurality of PM foam protective covers and a plurality of PM medicated non-woven patches impregnated with salicylic acid. The PM treatment system allows the The person to can remove a single PM medicated patch, trim it to fit the shape of the corn, and position it as desired over the corn. The person may then remove a A single PM foam protective cover and can be applied apply it over the PM medicated patch, covering it completely, thereby limiting to limit migration of the salicylic acid to healthy skin. Upon removal of the PM foam protective cover, the PM medicated patch along with a portion of the dead skin is removed neat and clean. The treatment cycle begins anew, wherein the AM foam bandage has the opportunity to heal any healthy skin that may have inadvertently

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come into contact with the salicylic acid of the PM treatment system as well as softening additional dead skin of the corn prior to the application of the next PM treatment system.